FERGUSON & REID. [To accompany bill H. R. No. 819.]

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Mr. RAYNER, from the Committee on Commerce, submitted the following

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The Committee on Commerce, to whom was referred the petition of Ferguson & Reid, report:

The petitioners set forth that they are merchants residing in the city of New Orleans, and doing business under the firm of Ferguson & Reid; that on the 30th day of April last they received from Texas, per schooner De Soto, fifty-two bales of cotton, marked A and C, and duly entered the same at the custom-house in said city of New Orleans, giving for the payment of the duties thereon two bonds, one payable in three months, in the sum of \$199, the other at six months, in the sum of \$199 03, and expecting to be furnished with debentures for drawback, in case said cotton should be re-exported; that on the 4th day of May last the petitioners sold said cetton to Messrs. Frierson, Dale, & Co., of New Orleans, who exported it to Liverpool by the British vessel Lucinda; that said Frierson, Dale, & Co., neglected and failed to procure the debentures aforesaid, which they might have done, and neglected to apprize the petitioners of that fact, or of their having shipped the cotton, till the 9th day of May last, when it was too late for the petitioners to obtain the debentures, although they attempted in vain so to do, as the vessel had already cleared, and in fact sailed on that day; that the petitioners immediately afterwards applied to the collector of the port of New Orleans for relief, but without success; that they then forwarded to the Secretary of the Treasury a petition, praying for delay in the payment of the bonds, and for relief in the premises, until proof could be collected of the landing of the cotton at Liverpool; and that the answer to said petition was mislaid at Washington, and not received by the petitioners until the month of January, 1843.

The petitioners further set forth, that on the 8th day of March last they received from Texas, by steamer Douglas, twenty-five other bales of cotton, marked A and C, which they also entered at the custom-house in the said city of New Orleans, and for the payment of the duties thereon gave two bonds, one payable at three months, in the sum of \$103, the other at six months, in the sum of \$104 62; that on the 6th day of April last they received from Texas, by the steamer Douglas, thirty-three other bales of cotton, marked A and C, which they also entered at said custom-house, and gave for the payment of the duties thereon two other bonds, one payable at three months, in the sum of \$127, the other at six months, in the sum

of \$127 02-thus making fifty-eight bales of cotton, in all, received by the steamer Douglas; that on the 12th day of April last the petitioners sold the said fifty-eight bales of cotton to J. G. Stouse, Esq., of New Orleans, and debentures for drawback thereon were duly issued, payable to the order of said Stouse; that in the month of May last the said fifty-eight bales of cotton were exported to Havre in the ship Louis XIV; that, soon after the ship sailed, the said Stouse departed temporarily for France, leaving full authority to Charles Odier & Co. to transact his business during his absence, but no special written power of attorney to endorse said debentures; that the collector of the port of New Orleans refused to receive the endorsement of said debentures by Odier & Co., unless the said Stouse's written power of attorney were produced, and annexed to the debentures; and that said collector refused to defer the collection of the bonds until the return of Stouse, or until his written power of attorney could be procured; and that from the Secretary of the Treasury, to whom application was made for relief, no answer was received.

The petitioners further set forth, that, as fast as the aforesaid six bonds matured, suit was commenced on each, in the United States courts in New Orleans, and judgments entered up against the petitioners, the costs of which in each case exceed the sum of \$70; that the said Stouse has recently returned to the city of New Orleans, and delivered to the petitioners the four debentures issued under the importation of said fifty-eight

bales of cotton, endorsed by him.

Annexed to the memorial of the petitioners are the affidavits of W. J. Frierson, (one of the firm of Frierson, Dale, & Co.,) of Gibart Orer, (one of the firm of Charles Odier & Co.,) and T. C. Stouse aforesaid, whose affidavits are officially certified by O. P. Jackson, judge. These affidavits go to prove to be literally true the facts as set forth in the prayer of the petitioners. There is also appended the certificate of Balie Peyton, United States district attorney for the southern district of Louisiana, stating that the petitioners are persons of respectable standing, and that their state, ments are entitled to credence.

With this statement of their case, thus authenticated, the petitioners pray "to be discharged from the judgments and costs entered up on the two bonds given under the importation of the said fifty-two bales of cotton," and "to be discharged from the judgments and costs entered up on the four bonds given under the importation of said fifty-eight bales of cotton," on their paying the said bonds, which they are willing to do.

Upon a thorough consideration of this case, the committee report the accompanying bill for the relief of the petitioners, and recommend its pas-

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